

SB 6616 - S AMD 319

By Senator Ericksen

1 Strike everything after the enacting clause and insert the
2 following:

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5 **"Sec. 1.** RCW 82.18.040 and 2011 1st sp.s. c 48 s 7034 are each
6 amended to read as follows:

7 (1) Taxes collected under this chapter (~~shall~~) must be held in
8 trust until paid to the state. Taxes received by the state (~~shall~~)
9 must be deposited in the public works assistance account created in
10 RCW 43.155.050(~~:- PROVIDED, That during the fiscal year 2011~~).
11 However, for the period beginning July 1, 2011, and ending June 30,
12 2015, taxes received by the state under this chapter must be deposited
13 in the general fund (~~for general purpose expenditures~~). Any person
14 collecting the tax who appropriates or converts the tax collected
15 (~~shall be~~) is guilty of a gross misdemeanor if the money required to
16 be collected is not available for payment on the date payment is due.
17 If a taxpayer fails to pay the tax imposed by this chapter to the
18 person charged with collection of the tax and the person charged with
19 collection fails to pay the tax to the department, the department may,
20 in its discretion, proceed directly against the taxpayer for
21 collection of the tax.

22 (2) The tax (~~shall be~~) is due from the taxpayer within twenty- five
23 days from the date the taxpayer is billed by the person collecting the
24 tax.

25 (3) The tax (~~shall be~~) is due from the person collecting the tax at
26 the end of the tax period in which the tax is received from the
27 taxpayer. If the taxpayer remits only a portion of the total amount

1 billed for taxes, consideration, and related charges, the amount
2 remitted (~~shall~~) must be applied first to payment of the solid waste
3 collection tax and this tax (~~shall have~~) has priority over all other
4 claims to the amount remitted."

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11 On page 1, line 1 of the title, after "Relating to", insert
"temporarily"

EFFECT: Directs the solid waste collection tax to the general
fund from July 1, 2011 until June 30, 2015.

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